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UNITED STATES OF AMERICA

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CIVIL NO. 07-00426 SOM KSC
)	
Petitioner,)	MAGISTRATE'S REPORT AND
)	RECOMMENDATION ON
v.)	PETITION TO ENFORCE INTERNAL
)	REVENUE SERVICE SUMMONS
THOMAS G. PRAETZEL,)	
)	
Respondent.)	
)	

MAGISTRATE'S REPORT AND RECOMMENDATION ON
PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

A hearing was held on Friday, October 5, 2007, before the Honorable Kevin S.C. Chang, United States Magistrate Judge, on the Petition to Enforce Internal Revenue Service Summons filed by the United States of America. Harry Yee, Assistant United States Attorney appeared on behalf of the United States. Thomas G. Praetzel, the respondent, was served with the Order to Show

Cause on August 28, 2007 but was not present and failed to respond.

All the government needs to do to establish a *prima facie* case for enforcement of a summons is to show that the summons is issued for a legitimate purpose, the data sought may be relevant to that purpose, the data is not already in the Internal Revenue Service's possession, and the administrative steps for issuance and service of a summons have been followed.

United States v. Powell, 379 U.S. 48 (1964). The Petitioner's burden of satisfying the Powell requirements is a "slight one" that can be met merely by presenting the sworn affidavit of the agent who issued the summons attesting to these facts. United States v. Dynavac, Inc., 6 F.3d 1407, 1414 (9th Cir. 1993); United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993); Crystal v. United States, 172 F.3d 1141, 1144 (9th Cir. 1999).

With the Declaration of Revenue Office Cortez, the government has established a *prima facie* case that the summons is enforceable.

Therefore, it is the recommendation of this Court to the United States District Judge that an order be entered as follows:

(1) That the Internal Revenue Service summons served on Thomas G. Praetzel shall be enforced and he shall obey the summons in full on or before Noon on Monday, November 5, 2007;

(2) That the respondent shall provide to United States all documents showing his income, assets, and liabilities from September 1, 2006 to the Present;

(3) And that should respondent fail to fulfill the either of the requirements of this order then the United States may forthwith move this court for a hearing on motion for contempt of this order.

Dated: Honolulu, Hawaii, October 10, 2007.





Kevin S.C. Chang
United States Magistrate Judge

USA v. Thomas G. Praetzel
Civil 07-00426 SOM KSC
"Magistrate's Report and Recommendation
on Petition to Enforce Internal Revenue
Service Summons"